

INDEX OF TOPICS

Abatement and Waivers	1992-F
<u>Abortion Rights Mobilization, Inc. v. Commissioner</u>	1987-G
Acquisition Indebtedness, IRC 514	1986-N
Advance Approval of Grant-Making Programs, IRC 4945(g)	1984-O
Advance Ruling Period for New Charities	1985-A
Advance Rulings for IRC 507(b)(1)(B) Terminations	1982-J
Adverse Determination Cases	1986-I
Adverse Status Letters	1982-M
Advertising.....	1997-O
Advertising Income	1989-C
Advertising Income	1988-F
Advertising Income, IRC 501(c)(7) Social Clubs	1996-C
Advertising, Allocation of Costs to EO Publication	1982-G
Advertising, Unrelated Business Taxable Income	2002-F
Advertising, Unrelated Business Taxable Income	1990-F
Advocacy and Confrontation Activities.....	1979-B
Affiliations Among Political, Lobbying and Educational Organizations	2000-S
Affiliated Employers, VEBAs.....	1984-F
Affiliated Organizations – Political, Lobbying and Educational Orgs	2000-S
Agency - Exempt Organizations and UBIT Issues.....	2002-C
<u>Allen v. Wright Decision</u>	1985-B
Allocation and Accounting Regs. for Arbitrage Bonds	1999-G
Allocation of Advertising Costs to EO Publication.....	1982-G
Alumni Clubs, IRC 501(c)(7).....	1982-C
Amateur Athletic Organizations.....	1987-E
Amateur Athletic Organizations.....	1982-H
Amateur Athletic Organizations.....	1980-E
<u>American Bar Endowment Decision</u>	1989-M
<u>American Bar Endowment Decision</u>	1987-B
<u>American College of Physicians Decision</u>	1987-B
<u>American College of Physicians Decision</u>	1985-I
Annual Information Returns, Disclosure of.....	2000-O
Apostolic Organizations, IRC 501(d)	1983-A
Application for Recognition of Exemption, Disclosure of	2000-O
Appraisals of Medical Practices	1996-Q
Appraisals of Medical Practices	1995-L
Arbitrage Bonds.....	2000-Q
Arbitrage Bonds.....	1999-G
Arbitrage Defined	1994-P
Arbitrage Restrictions, An Example	1996-L

Associate Member Dues.....	1997-O
Athletic Booster Clubs.....	1993-A
Athletic Organizations, Current Issues	1993-C
Athletics as a Charitable Activity.....	1987-E
Audit Procedures for Examination of Bingo Operations	1997-D
Authority to Summons	1997-F
 Bank Clearing Houses	1979-L
Beauty Pageants.....	2002-B
<u>Big Mama Rag, Inc.</u> Decision	1981-D
Bingo	1986-G
Bingo Embezzlement Schemes	1997-D
Black Lung Trusts, IRC 501(c)(21)	1979-J
Blue Cross and Blue Shield.....	1980-F
<u>Bob Jones University</u> Decision	1984-B
Bonds, Governmental	1993-M
Bonds, Governmental vs. Private Activity Bonds.....	1993-M
Bonds, IRC 501(c)(3)	1993-M
Bonds, Reporting Requirements of IRC 194(e)	1993-M
Bonds, Tax-Exempt	1995-N
Bonds, Tax-Exempt	1994-P
Bonds, Tax-Exempt	1993-M
Bonds, Tax-Exempt	1992-C
Bonds, Tax-Exempt (Documents, Understanding)	1996-K
Booster Clubs, Athletic.....	1993-A
<u>Brook, The</u> Decision	1987-B
Business Activities (Nontraditional), Social Clubs	1992-E
Business Leagues & Trade Associations	1979-L
Business Leagues, IRC 501(c)(6)	1981-H
 Cafeteria Plans, IRC 125	1995-H
Canadian Charities, Treatment of.....	2001-C
Car Donation Programs	2000-T
Cash Distribution Test, IRC 4942(g)(2)	1984-P
Cemeteries, IRC 501(c)(13)	1980-J
Chambers of Commerce, IRC 501(c)(6).....	1981-H
Chapter 42 -- Penalties, Revocation, and Termination.....	1995-O
Chapter 42 -- Recent Developments	1999-P
Charitable Contributions and Revocation	1988-M
Charitable Contributions Defined	1984-E

Charitable Contributions, New Rules Under OBRA '93.....	<u>1995-J</u>
Charitable Fund-Raising.....	<u>1989-M</u>
Charitable Fund-Raising.....	<u>1982-L</u>
Charitable Gaming.....	<u>1996-N</u>
Charitable Remainder Trusts.....	<u>1997-K</u>
Charitable Remainder Trusts.....	<u>1996-G</u>
Charitable Remainder Trusts – IRC 664.....	<u>2001-F</u>
Charitable Risk Pooling.....	<u>1986-H</u>
Charitable Solicitation -- State Statutes	<u>2001-I</u>
Charitable Split-Dollar Insurance Transactions.....	<u>2000-R</u>
Charity (the Concept of, Early History, IRS Role).....	<u>1980-B</u>
Charter Schools.....	<u>2000-J</u>
Child Care Organizations, 501(k)	<u>1989-H</u>
Child Care Organizations, IRC 501(k)	<u>1986-D</u>
Church and Cults	<u>1979-F</u>
Church and Related Entities, Filing Requirements	<u>1986-L</u>
Church and Religion, Update on IRS Role.....	<u>1980-C</u>
Church and Religious Organizations	<u>1989-A</u>
Church and Religious Organizations	<u>1988-I</u>
Church and Religious Organizations, Update	<u>1981-B</u>
Church, Audit Procedures	<u>1987-G</u>
Church, Audit Procedures Under IRC 7611	<u>1985-P</u>
Church, Congregation Defined	<u>1994-A</u>
Church, Definition of.....	<u>1992-A</u>
Church, Developments Relating to Examinations.....	<u>1984-A</u>
Church, Examination Developments	<u>1984-A</u>
Church, Examinations Under IRC 7611	<u>1992-A</u>
Church, Fourteen (or Fifteen) Points	<u>1994-A</u>
Church, Illegality Issues	<u>1994-L</u>
Church, Inurement and Private Benefit.....	<u>1981-B</u>
Church, Non-Exempt Activities.....	<u>1981-B</u>
Church, Political Activities	<u>1984-A</u>
Church, Standing to Sue for Declaratory Judgment	<u>1979-F</u>
Church, Update	<u>1992-A</u>
Church, Update	<u>1990-G</u>
Church, Update	<u>1987-G</u>
Church, Update	<u>1986-L</u>
Church, Update	<u>1985-F</u>
Clearing Houses, Bank	<u>1979-L</u>
Cleveland Athletic Club Decision.....	<u>1992-E</u>

<u>Cleveland Athletic Club Decision</u>	<u>1987-B</u>
<u>Cleveland Athletic Club Decision</u>	<u>1985-D</u>
Closing Agreements	<u>1993-L</u>
Collective Bargaining Agreements, IRC 501(c)(9).....	<u>1990-I</u>
College and University Examination Guidelines	<u>1994-C</u>
College Housing	<u>2001-E</u>
Combatting Community Deterioration	<u>1981-F</u>
Commensurate Test, Fund-Raiser Cases	<u>1982-L</u>
Commercial Publishing Activities	<u>1988-E</u>
Commercial-Type Insurance, Exceptions to.....	<u>1992-L</u>
Communal Organizations, Inurement and Private Benefit	<u>1983-A</u>
Community Benefit vs. Private Benefit	<u>1981-G</u>
Community Board and Conflicts of Interest Policy	<u>1997-C</u>
Community Foundations	<u>1994-K</u>
Community Trusts	<u>1994-K</u>
Company Scholarships and Loan Programs	<u>1983-I</u>
Company Scholarships and Loan Programs	<u>1982-N</u>
Compensation	<u>1990-J</u>
Compensation, Physician Incentive	<u>2000-C</u>
Compensation, Reasonable	<u>1993-I</u>
Compensation, Reporting of on Form 990	<u>2002-G</u>
Computer Related Organizations	<u>1996-A</u>
Conduit Organizations	<u>1996-E</u>
Conflicts of Interest	<u>1997-C</u>
Conflicts of Interest Policy – Health Care Organizations	<u>2000-E</u>
Confrontation Activities and Advocacy.....	<u>1979-B</u>
Congregation, Church.....	<u>1994-A</u>
Consumer Credit Counseling	<u>2004-A</u>
Contrary to Public Policy	<u>1985-J</u>
Contributions to Domestic Organizations for Foreign Operations	<u>1983-O</u>
Control and Power	<u>2001-G</u>
Control, Meaning of.....	<u>1987-D</u>
Controlled Organizations, IRC 512(b)(13).....	<u>1987-D</u>
Convention and Trade Show Activities, 501(c)(5) & (6).....	<u>1982-Q</u>
Conversion of a For-Profit Publication.....	<u>1988-E</u>
Conversion of For-Profit Organization to Non-Profit.....	<u>1983-D</u>
Cooperative Hospital Service Organizations	<u>1982-A</u>
Cooperative Hospital Service Organizations	<u>1981-A</u>
Cooperative Hospital Service Organizations	<u>1980-F</u>
Cooperative Service Organizations, IRC 501(f).....	<u>1986-H</u>

Cooperatives, Electric and Telephone Under 501(c)(12).....	1980-I
Corporate Practice of Medicine.....	2000-F
Corporate Sponsorship	1999-N
Corporate Sponsorship Income	1994-O
Corporate Sponsorship Income	1993-F
Corporate Sponsorship, UBIT Developments	2002-F
Cost/Below Cost	1986-H
Credit Cards, UBIT/Royalty Income	1989-D
Credit Unions, State Chartered.....	1979-M
Cy Pres Doctrine, State Law and Dissolution	1981-E
<u>Davis v. United States</u> , Deductibility Under IRC 170.....	1999-O
Day Care and Education.....	1987-F
Day Care and Education.....	1983-B
Day Care and Related Organizations, IRC 501(k)	1989-H
Debt-Financed Property, IRC 514.....	1986-N
Declaratory Judgment, Church's Standing to Sue	1981-B
Declaratory Judgment, Developments	1982-K
Declaratory Judgment, Developments	1987-G
Deductibility and Fund-Raising	1982-L
Deductibility of Contributions.....	1984-E
Deductibility of Contributions, Foreign v. Domestic	1992-K
Deductibility of Contributions, IRC 501(c)(19).....	1986-P
Deductibility, IRC 501(c)(9) VEBAs	1986-M
Deductibility, IRC 501(c)(9) VEBAs	1984-F
Deductibility, Sports Organizations	1993-C
Deduction Limitations Revised.....	1985-A
Defending Human and Civil Rights	1984-D
Deferred Compensation.....	1990-J
Deferred Compensation Plans -- Government/Tax-Exempts	1997-M
Deferred Compensation Plans of Gov't/Exempts – IRC 457	1999-I
Director of Practice.....	1989-O
Disability Benefits, IRC 501(c)(9)	1990-I
Disaster Relief Organizations.....	1992-H
Disaster Relief – Current Developments	2003-M
Disaster Relief Programs	1999-K
Disclosure and Substantiation Rules	1997-G
Disclosure of Annual Information Returns, Applications.....	2000-O
Disclosure of Form 990	2002-G
Disclosure of Form 990	1997-B
Disclosure of Quid Pro Quo Contributions.....	1997-G

Disclosure of Tax Return Information.....	1993-K
Disclosure of Wagering Tax Information.....	1997-E
Disclosure Regs. for Annual Returns & Applications.....	1999-L
Disclosure Rules Under IRC 6115	1995-J
Disclosure Rules, Power of Attorney.....	1986-A
Disclosure, FOIA, and the Privacy Act.....	2003-C
Discrimination, IRC 501(c)(7) Social Clubs	1980-G
Discrimination, Private Schools.....	1981-C
Discrimination, Racially Restricted Scholarships	1982-N
Disqualified Person, Financial Institution.....	2001-G
Disqualified Person, IRC 4946.....	1995-O
Dissolution of Charities, The Cy Pres Doctrine	1981-E
Domestic Charities with Foreign Operations.....	1992-K
Domestic Organizations with Foreign Operations	1983-O
Donor Advised Funds, Control and Power.....	2001-G
Donor Control	1999-O
Donor Directed Funds	1996-M
Economic Development Corporations.....	1992-G
Education, Propaganda, and the Methodology Test.....	1997-H
Educational Organizations -- Employment Taxes.....	2000-M
Election Year Issues	2002-I
Election Year Issues	1996-O
Election Year Issues	1993-N
Electrical Cooperatives, IRC 501(c)(12)	1980-I
Embezzlement in Charity Gaming	1997-D
Emergency Funds and Disaster Relief.....	1992-H
Emergency Hardship Programs.....	1999-K
Employment Tax Update – Review of Current Litigation.....	2003-D
Employment Taxes	1992-M
Employment Taxes	1984-J
Employment Taxes -- Educational Organizations.....	2000-M
Employment Taxes, Employee vs. Contractor	1992-M
Employment Taxes, Exceptions.....	1992-M
Employment-Related Common Bond, IRC 501(c)(9)	1990-I
Employment-Related Common Bond, IRC 501(c)(9)	1986-M
Environmental and Historical Preservation	1979-B
Environmental Preservation Organizations	1994-B
Examination Guidelines, College and University	1994-C
Examinations, Church	1984-A

Excess Business Holdings, IRC 4943	1983-H
Excess Business Holdings, IRC 4943	1979-R
Excessive Compensation, Inurement	1983-D
Excise Tax on Wagering	1999-E
Excise Tax on Wagering	1997-E
Executive Compensation, Health Care Organizations	1987-C
Exemption Applications, Disclosure of	2000-O
Exemptions and Exclusions from Tax	1997-E
Faculty Compensation Plans	1980-F
Faculty Group Practice Organizations	1982-A
Faculty Group Practice Organizations	1981-A
Fair Market Value (and Good Faith Estimate)	1997-G
Federal Insurance Contributions Act (FICA)	1985-A
Federal Insurance Contributions Act (FICA)	1984-J
Federal Unemployment Tax Act (FUTA)	1984-J
Feeder Organizations, IRC 502	1983-F
FICA (Federal Insurance Contributions Act)	1984-J
Filing Requirements, Church-Affiliated Organizations	1987-G
Filing Requirements, Churches and Related Entities	1986-L
Filing Requirements, IRC 501(c)(9)	1986-M
Filing Requirements, Nonexempt Charitable Trusts	1983-J
Financial Institutions as Disqualified Person, Control and Power	2001-G
Fine Arts and Performing Arts, Promotion of	1982-P
Firefighter Relief Organizations.....	2000-G
Firefighter Relief Organizations.....	1996-N
FOIA, Disclosure and Privacy Act.....	2003-C
Food Program Sponsors (Department of Agriculture)	1995-E
Foreign Activities of Domestic and Foreign Charities.....	1992-K
Foreign Income of Domestic Exempt Organizations	1985-G
Foreign Organizations, Filing Requirements.....	1992-K
Foreign Organizations, Issues Under Chapter 42	1992-K
Foreign Organizations, Withholding Tax Issues	1992-K
Form 4720, IRC 4941 and 4942.....	1982-D
Form 5227, Nonexempt Charitable Trusts	1982-D
Form 990	2002-G
Form 990, Disclosure of	2000-O
Form 990, Publicity and Disclosure.....	1997-B
Form 990, Reporting Compensation.....	1996-I
Form 990, Schedule A and Schedule B	2003-H

Form 990-PF, IRC 4941 and 4942	1982-D
Form 990-T, IRC 511 Tax.....	1982-D
For-Profit Subsidiaries of Tax-Exempt Organizations.....	1986-E
Fraternal Organizations	1980-H
Fraternal Organizations, Nonmember Income	1990-H
Fraternity Foundations.....	1999-Q
Fraternity Foundation Grants	2003-N
Fraud in Charity Gaming.....	1997-D
Fund Raisers, vs. Trade Shows	1984-H
Fund Raising	2000-T
Fund Raising	1990-K
Fund Raising	1989-M
Fund Raising	1986-G
Fund Raising	1982-L
Fund Raising, Sports Organizations.....	1993-C
Fundraising, Donor Control	1999-O
FUTA (Federal Unemployment Tax Act)	1984-J
 Gainsharing	2002-D
Gambling Activities Conducted by Exempt Organizations	1990-M
Gambling, Conducted by Nonprofit Organizations.....	1985-A
Gambling, UBIT Update	2002-F
Gambling, UBIT Update	1999-N
Gaming Activities	1996-D
GCM 39682, Joint Ventures.....	1995-L
General Partner, Exempt Organization as.....	1987-N
General Partners, The Double Hurdle for	1993-D
<u>Goldsboro Art League Decision</u>	1982-P
Government Entities, Definition	1990-E
Government Entities, Taxation of	1990-E
Grants to Individuals, IRC 4945	1980-N
Grants to Individuals, Validity of Racial Restriction	1982-N
Grants to Relatives, IRC 4945.....	1983-I
Group Exemptions	1987-A
Group Exemptions	1979-O
Group Insurance Activities.....	1986-F
Group Insurance and IRC 170.....	1981-P
Group Insurance, Provided Through 501(c)(9) Affiliate	1986-F
Group Purchasing for Exempt Organizations.....	1986-H
Group Returns	1987-A

Health Care Organizations	1983-C
Health Care Organizations	1982-A
Health Care Organizations	1980-F
Health Care Organizations -- Conflicts of Interest Policy.....	2000-E
Health Care Organizations Community Board.....	1997-C
Health Care Organizations, Developments.....	1984-C
Health Care Organizations, IRC 501(c)(3)	1981-A
Health Care Plans, After 501(m).....	1992-L
Health Care Provider Reference Guide.....	2004-C
Health Care Update.....	2002-D
Health Care Update.....	2001-D
Health Care Update.....	1995-K
Health Care Update/Integrated Delivery Systems.....	1996-P
Health Care, Developments.....	1987-C
Health Care, Developments.....	1986-J
Health Care, Evolution of.....	1993-H
Health Care, Executive Compensation	1987-C
Health Care, Illegality Issues.....	1994-L
Health Care, IRC 501(m)	1988-C
Health Care, Joint Venture Arrangements	2000-D
Health Care, Joint Ventures.....	1986-J
Health Care, Physician Recruitment and Retention	1988-C
Health Care, Profit-Sharing Plans	1987-C
Health Clubs.....	2002-D
Health Clubs.....	2000-A
Health Clubs.....	1985-L
Health Maintenance Organizations (HMO).....	2002-D
Health Maintenance Organizations (HMO).....	1995-L
Health Maintenance Organizations (HMO).....	1982-A
Health Maintenance Organizations (HMO).....	1981-G
Health Maintenance Organizations (HMO), Medicaid	1999-D
Historic and Environmental Preservation	1979-B
Home Health Agencies	1983-D
Home Health Agencies	1981-A
Home Health Agencies	1980-F
Homeowners' Associations Under 501(c)(4), (7) and 528	1982-R
Homeowners' Associations, Definition of "Community"	1981-G
Hospital Audits	1993-H
Hospital Financing Issues.....	1985-N

Hospital Joint Ventures	<u>1999-A</u>
Hospital Merger (Virtual) Joint Operating Agreement	<u>1997-J</u>
Hospital Reorganizations.....	<u>1987-C</u>
Hospital Reorganizations.....	<u>1983-C</u>
Hospital, Charitable Activity.....	<u>1993-H</u>
Hospital-Physician Relationships.....	<u>1993-H</u>
Hospitals.....	<u>1980-F</u>
Hospitals, Unrelated Business Income.....	<u>1983-C</u>
Hospitals, Unrelated Business Income.....	<u>1986-J</u>
Housing, College	<u>2001-E</u>
Housing, Elderly	<u>1985-M</u>
Housing, Elderly	<u>1979-H</u>
Housing, Low-Income	<u>1994-J</u>
Housing, Low-Income	<u>1992-D</u>
Housing Partnership Agreements.....	<u>2003-G</u>
 Illegal Activities.....	<u>1985-J</u>
Illegality and Public Policy Considerations	<u>1994-L</u>
Illegality Issues Involving Non-501(c)(3) Orgs	<u>1994-L</u>
Illegality, Health Care.....	<u>1994-L</u>
Incomplete Returns Program.....	<u>1984-I</u>
Individual Practice Associations (IPAs)	<u>1983-C</u>
In-kind Contributions	<u>1994-E</u>
Institutions of Higher Learning, UBIT Issues	<u>1980-Q</u>
Instrumentalities.....	<u>1987-I</u>
Instrumentalities.....	<u>1990-E</u>
Instrumentalities, State Institutions	<u>1997-A</u>
Instrumentalities, State Institutions	<u>1996-F</u>
Insurance Activities	<u>1981-P</u>
Insurance Activities	<u>1979-L</u>
Insurance Transactions, Charitable Split-Dollar.....	<u>2000-R</u>
Insurance, IRC 501(c)(15).....	<u>1994-M</u>
Insurance, Unrelated Business Taxable Income.....	<u>1990-F</u>
Insurance: The Rule of '86.....	<u>1997-N</u>
Integral Part Basis for Exemption	<u>1997-J</u>
Integral Part Test.....	<u>1997-I</u>
Integrated Delivery Systems	<u>1994-N</u>
Integrated Delivery Systems, Update.....	<u>1995-L</u>
Integrated Delivery Systems/Health Care Update.....	<u>1996-P</u>
Integrated Health Care Structures	<u>1996-Q</u>

Intellectual Property.....	1999-B
Intermediate Sanctions – IRC 4958	2002-H
Intermediate Sanctions – IRC 4958	2000-B
Intermediate Sanctions -- IRC 4958 (Health Care Update)	2001-D
Intermediate Sanctions Update.....	2003-E
Internet -- Advertising, Fundraising & Merchandising.....	2000-I
Internet Service Providers	1999-C
Internet, Charitable Solicitations.....	2001-I
Inurement	1983-D
Inurement and Private Benefit, IRC 501(c)(3)	1990-C
Inurement, Churches and Religious Organizations	1981-B
Inurement, Combatting Community Deterioration	1981-F
Inurement, Communal Organizations	1983-A
Inurement, Inter-VEBA Transfers	1984-F
Investment Income with Losses from Nonmember Activities.....	1992-E
Investments That Jeopardize Charitable Purposes	1988-K
IRC 57(a)(6) -- Repealed by OBRA '93	1995-D
IRC 89 -- Discrimination Issues.....	1990-I
IRC 89 -- Discrimination Rules	1989-N
IRC 120 -- Prepaid Legal Plans.....	1979-N
IRC 145(d) -- Tax-Exempt Bonds.....	1993-M
IRC 147 -- Tax-Exempt Bonds	1993-M
IRC 148(a) -- Tax-Exempt Bonds.....	1994-P
IRC 149(e) -- Tax-Exempt Bonds.....	1993-M
IRC 150 -- Tax-Exempt Bonds	1993-M
IRC 162 -- Deductibility of Contributions.....	1984-E
IRC 162(e) -- Disallowance of Lobbying Expenses.....	1995-B
IRC 170 -- Contributions of Capital Gain Property	1995-D
IRC 170 -- Group Insurance.....	1981-P
IRC 170(a) -- Deductibility of Contributions	1984-E
IRC 170(e) -- Contribution of Inventory	1994-E
IRC 170(f)(8) -- New Substantiation Rules	1995-J
IRC 170(h) -- Conservation Contributions	1994-B
IRC 274(a)(3) -- Denial of Deduction for Club Dues	1995-D
IRC 403(b) -- Tax-Sheltered Annuity Plans	1995-I
IRC 419 -- Deductibility of Employer Contributions.....	1985-O
IRC 419 -- Limitation on Employer Deductions	1992-J
IRC 419A -- Additions to a Qualified Account.....	1992-J
IRC 457 -- Deferred Compensation Plans of Gov't/Exempts	1999-I
IRC 457 -- Deferred Compensation Plans of Gov't/Exempts	1997-M

IRC 501(c) -- Health Care Organizations	1980-F
IRC 501(c)(2) -- Title-Holding Corporations	1986-C
IRC 501(c)(2) -- UBI Allowed.....	1995-D
IRC 501(c)(2) -- Title Holding Companies	2001-A
IRC 501(c)(3) -- Beauty Pageants.....	2002-B
IRC 501(c)(3) -- "Educational" Child Care Organizations	1985-A
IRC 501(c)(3) -- Charitable Gaming.....	1996-N
IRC 501(c)(3) -- Churches.....	1987-G
IRC 501(c)(3) -- Churches and Cults.....	1979-F
IRC 501(c)(3) -- Churches and Religion Update.....	1980-C
IRC 501(c)(3) -- Churches and Religious Organizations.....	1981-B
IRC 501(c)(3) -- Consumer Credit Counseling	2004-A
IRC 501(c)(3) -- Economic Development Corporations.....	1992-G
IRC 501(c)(3) -- Health Care Organizations	1981-A
IRC 501(c)(3) -- Health Care Update	1995-K
IRC 501(c)(3) -- Insurance Organizations	1981-P
IRC 501(c)(3) -- Insurance: The Rule of '86.....	1997-N
IRC 501(c)(3) -- Internet Service Providers	1999-C
IRC 501(c)(3) -- Organizational Test.....	1985-C
IRC 501(c)(3) -- Political Activities	1993-N
IRC 501(c)(3) -- Political Campaign Prohibition	2002-I
IRC 501(c)(3) -- Political Campaign Prohibition	1996-O
IRC 501(c)(3) -- Political Campaign Prohibition	1993-N
IRC 501(c)(3) -- Private Benefit	2001-H
IRC 501(c)(3) -- Private Schools	1981-C
IRC 501(c)(3) -- Publishing Activities.....	1988-E
IRC 501(c)(3) -- Result of Revocation	1988-M
IRC 501(c)(3) -- Substantially Below Cost	1986-H
IRC 501(c)(3) -- The Concept of Charity	1980-B
IRC 501(c)(3) -- USDA Food Program Sponsors	1995-E
IRC 501(c)(3) -- Use of IRC 403(b) Annuity Plans	1995-I
IRC 501(c)(4) Organizations.....	2003-I
IRC 501(c)(4) -- Economic Development Corporations.....	1992-G
IRC 501(c)(4) -- Homeowners' Associations	1982-R
IRC 501(c)(4) -- Insurance: The Rule of '86.....	1997-N
IRC 501(c)(4) -- IRC 512(a)(3) Issue	1994-H
IRC 501(c)(4) -- Local Association of Employees.....	1984-M
IRC 501(c)(4) -- Nonmember Income	1990-H
IRC 501(c)(4) -- Political Organizations	1995-M
IRC 501(c)(4) -- Social Welfare: What Does It Mean?	1981-G

IRC 501(c)(5) Organizations	2003-J
IRC 501(c)(5) -- Bid Supplement and Rebate Programs	1995-F
IRC 501(c)(5) -- Convention and Trade Show Activities	1982-Q
IRC 501(c)(5) -- Developments	1988-A
IRC 501(c)(5) -- Limited Member Dues as UBI	1995-G
IRC 501(c)(6) Organizations	2003-K
IRC 501(c)(6) -- Business League, Trade Associations	1979-L
IRC 501(c)(6) -- Business Leagues, Chambers of Commerce	1981-H
IRC 501(c)(6) -- Convention and Trade Show Activities	1982-Q
IRC 501(c)(6) -- Developments	1988-A
IRC 501(c)(6) -- Economic Development Corporations	1992-G
IRC 501(c)(6) -- Exemption Issues	1986-F
IRC 501(c)(6) -- Insurance Organizations	1981-P
IRC 501(c)(6) -- Limited Member Dues as UBI	1995-G
IRC 501(c)(7) -- Conduct of an Unrelated Business	1980-G
IRC 501(c)(7) -- Developments	1984-G
IRC 501(c)(7) -- Differences Between 501(c)(7) and (10)	1980-H
IRC 501(c)(7) -- Discrimination	1980-G
IRC 501(c)(7) -- Dividends Received Deduction	1980-G
IRC 501(c)(7) -- Fraternity Foundations	1999-Q
IRC 501(c)(7) -- Homeowners' Associations	1982-R
IRC 501(c)(7) -- IRC 512(a)(3) Issue	1994-H
IRC 501(c)(7) -- Social Clubs	1996-C
IRC 501(c)(7) -- Social Clubs	1994-G
IRC 501(c)(7) -- Social Clubs	1992-E
IRC 501(c)(7) -- Social Clubs	1989-E
IRC 501(c)(7) -- Social Clubs	1982-C
IRC 501(c)(7) -- Social Clubs	1980-G
IRC 501(c)(8) -- Differences Between 501(c)(8) and (10)	1980-H
IRC 501(c)(8) -- Fraternal Beneficiary Societies	1980-H
IRC 501(c)(9) -- Benefits Discussed by Type	1984-F
IRC 501(c)(9) -- Cafeteria Plans Under IRC 125	1995-H
IRC 501(c)(9) -- Developments, Regulations Interpreted	1983-E
IRC 501(c)(9) -- Discrimination Rules	1989-N
IRC 501(c)(9) -- Final Regulations	1983-E
IRC 501(c)(9) -- Final Regulations	1982-O
IRC 501(c)(9) -- Funding Problems	1986-M
IRC 501(c)(9) -- Geographic Locale Requirement	1995-H
IRC 501(c)(9) -- IRC 512(a)(3) Issue	1994-H
IRC 501(c)(9) -- Nondiscrimination Rules	1995-H

IRC 501(c)(9) -- Obsoleted Revenue Rulings	1983-E
IRC 501(c)(9) -- Relationship to IRC 501(c)(17).....	1981-I
IRC 501(c)(9) -- Update	1986-M
IRC 501(c)(9) -- VEBAs	1999-F
IRC 501(c)(9) -- VEBAs	1988-H
IRC 501(c)(9) -- VEBAs	1981-I
IRC 501(c)(9) -- VEBAs, Severance Pay Plans	1996-H
IRC 501(c)(10) -- Fraternal Organizations	1980-H
IRC 501(c)(12) -- Current Issues	2002-E
IRC 501(c)(12) -- Current Issues	1994-D
IRC 501(c)(12) -- Electric and Telephone Cooperatives	1980-I
IRC 501(c)(12) -- Internet Service Providers	1999-C
IRC 501(c)(13) -- Cemeteries	1980-J
IRC 501(c)(14) -- State Chartered Credit Unions	1979-M
IRC 501(c)(15) -- Insurance: The Rule of '86	1997-N
IRC 501(c)(15) -- Small Insurance Companies	1989-L
IRC 501(c)(15) -- The Blitz Since '86.....	1994-M
IRC 501(c)(17) -- Relationship to IRC 501(c)(9).....	1981-I
IRC 501(c)(17) -- UBIT Issue	1994-H
IRC 501(c)(19) -- Nonmember Income	1990-H
IRC 501(c)(19) -- Veterans' Organizations.....	1999-J
IRC 501(c)(19) -- Veterans' Organizations.....	1986-P
IRC 501(c)(20) -- IRC 512(a)(3) Issue	1994-H
IRC 501(c)(20) -- Prepaid Legal Plans	1979-N
IRC 501(c)(21) -- Black Lung Trusts	1979-J
IRC 501(c)(25) -- Title-Holding Organizations	1989-F
IRC 501(c)(25) -- UBI Allowed.....	1995-D
IRC 501(c)(25) -- Title Holding Companies	2001-A
IRC 501(c)(25)(E) -- Qualified Subsidiaries	1995-C
IRC 501(d) -- Not Partnerships	1995-A
IRC 501(d) -- Religious and Apostolic Organizations	1987-G
IRC 501(d) -- Religious and Apostolic Organizations	1983-A
IRC 501(e) -- Insurance: The Rule of '86	1997-N
IRC 501(f) -- Cooperative Service Organizations	1986-H
IRC 501(i) -- Public Law 96-601	1982-C
IRC 501(i) -- Social Clubs.....	1996-C
IRC 501(k) -- Child Care Organizations.....	1989-H
IRC 501(k) -- Child Care Organizations.....	1986-D
IRC 501(m) -- Commercial-Type Insurance	1996-N
IRC 501(m) -- Exemption of Prepaid Health Care Plans	1992-L

IRC 501(m) -- Insurance: The Rule of '86.....	1997-N
IRC 501(m) -- Providing Commercial-Type Insurance	1988-C
IRC 501(m), Medicaid HMOs and Medicaid Service Orgs.....	1999-D
IRC 502 -- Feeder Organizations	1983-F
IRC 505(a) and (b) -- Nondiscrimination Requirements.....	1985-O
IRC 505(b) -- Nondiscrimination Rules	1995-H
IRC 505(c) -- Notification Requirements	1985-O
IRC 507 -- Terminations	1989-J
IRC 507(a)(1) -- Voluntary Terminations.....	1989-J
IRC 507(a)(2) -- Involuntary Termination.....	1989-J
IRC 507(b)(1)(A) -- Termination of PF Status.....	1989-J
IRC 507(b)(1)(B) -- Termination of PF Status	1982-J
IRC 507(b)(2) -- Transfers from PF to PF	1989-J
IRC 507(c) -- Termination Tax	1989-J
IRC 508 -- Gross Receipts Exception	1980-L
IRC 508 -- Review of Current Issues.....	1982-S
IRC 508 -- Review of Current Issues.....	1980-L
IRC 508(c) -- Exemption Qualification of Private Foundations.....	1980-L
IRC 508(c)(1)(B) -- Retroactive Exemption.....	1982-S
IRC 509(a)(3) -- Exclusion from PF Status	1982-B
IRC 509(a)(3) -- Flow Chart of Tests Used.....	1982-B
IRC 509(a)(3) -- Issues	1997-I
IRC 509(a)(3) -- Relationship Test	1982-B
IRC 509(a)(3) -- The Statute	1982-B
IRC 509(a)(3) -- Update	2001-G
IRC 511 -- Form 990-T	1982-D
IRC 512 -- Developments.....	1981-O
IRC 512 -- Gambling Conducted by EO, Not UBI	1985-A
IRC 512 -- Marketing by Educational Institutions	1980-Q
IRC 512 -- Museum Retailing.....	1979-U
IRC 512 -- Regularly Carried On.....	1984-H
IRC 512 -- Royalties and Exploitation Income	1979-V
IRC 512 -- Royalty Issues	1997-O
IRC 512(a)(3) -- UBI and Social Clubs	1982-C
IRC 512(a)(3) -- UBI of IRC 501(c)(9) Organizations	1981-I
IRC 512(b)(13) -- Controlled Organizations	1987-D
IRC 512(b)(13) -- Subsidiaries of Exempt Organizations	1999-N
IRC 512(b)(13) -- Taxation of Passive Income	1980-R
IRC 512(b)(16) -- Resolution Trust Corp. Property	1995-D
IRC 512(b)(5) -- Exception under IRC 512(b)(16)	1995-D

IRC 512(b)(5) -- Option Premiums & Loan Commitment Fees.....	<u>1995-D</u>
IRC 512(c)(2) -- Repealed Under OBRA '93	<u>1995-D</u>
IRC 513 -- Advertising Income Developments.....	<u>1985-I</u>
IRC 513 -- Developments.....	<u>1981-O</u>
IRC 513 -- Developments.....	<u>1980-P</u>
IRC 513(a)(1) -- Religious Orders, Uncompensated Labor.....	<u>1987-G</u>
IRC 513(d) -- Ambiguity re: Conventions and Trade Shows	<u>1982-Q</u>
IRC 513(d) -- Proposed Regulations.....	<u>1982-Q</u>
IRC 514 -- Developments.....	<u>1981-O</u>
IRC 514 -- Developments.....	<u>1980-P</u>
IRC 514 -- Developments.....	<u>1980-P</u>
IRC 514 -- Educational Institutions Not Subject to UBI.....	<u>1985-A</u>
IRC 514 -- Taxation of Passive Income.....	<u>1980-R</u>
IRC 514 -- Unrelated Debt-Financed Income	<u>1986-N</u>
IRC 514(c)(9) -- Relaxed Requirements Under OBRA '93	<u>1995-D</u>
IRC 527 -- Political Organization	<u>2002-I</u>
IRC 527 -- Political Organization	<u>1993-N</u>
IRC 527 -- Political Organizations.....	<u>1989-I</u>
IRC 527 -- Political Organizations and 501(c)(4)	<u>1995-M</u>
IRC 528 -- Homeowners' Associations.....	<u>1982-R</u>
IRC 664 -- Charitable Remainder Trusts	<u>2001-F</u>
IRC 664 -- Legislation, Charitable Remainder Trusts.....	<u>1999-P</u>
IRC 4940 -- Developments.....	<u>1999-P</u>
IRC 4940 -- Developments.....	<u>1990-L</u>
IRC 4940 -- Excise Tax Provisions Relaxed	<u>1985-A</u>
IRC 4941 -- Developments.....	<u>1999-P</u>
IRC 4941 -- Developments.....	<u>1990-L</u>
IRC 4941 -- Developments.....	<u>1981-N</u>
IRC 4941 -- Form 990-PF and Form 4720	<u>1982-D</u>
IRC 4941 -- Self-Dealing	<u>1996-G</u>
IRC 4941 -- Self-Dealing	<u>1995-O</u>
IRC 4941 -- Self-Dealing	<u>1985-Q</u>
IRC 4942 -- Developments.....	<u>1995-O</u>
IRC 4942 -- Developments.....	<u>1990-L</u>
IRC 4942 -- Form 990-PF and Form 4720	<u>1982-D</u>
IRC 4942(g) -- Qualifying Distributions	<u>1988-D</u>
IRC 4942(g)(2) -- Set-asides	<u>1984-P</u>
IRC 4943 -- Changes to	<u>1985-A</u>
IRC 4943 -- Developments.....	<u>1999-P</u>
IRC 4943 -- Developments.....	<u>1995-O</u>

IRC 4943 -- Developments.....	<u>1990-L</u>
IRC 4943 -- Excess Business Holdings	<u>1983-H</u>
IRC 4943 -- Excess Business Holdings	<u>1979-R</u>
IRC 4944 -- Developments.....	<u>1990-L</u>
IRC 4944 -- Investments Jeopardizing Charitable Purpose	<u>1988-K</u>
IRC 4945 -- Company Scholarships and Loan Programs	<u>1983-I</u>
IRC 4945 -- Developments.....	<u>1999-P</u>
IRC 4945 -- Developments.....	<u>1990-L</u>
IRC 4945 -- Expenditure Responsibility Rules	<u>1985-A</u>
IRC 4945 -- Grants to Individuals.....	<u>1980-N</u>
IRC 4945 -- Scholarship Grants to Individuals	<u>1982-N</u>
IRC 4945 -- Taxable Expenditures	<u>1995-O</u>
IRC 4945(g) -- Advance Approval of Scholarship Grants.....	<u>1984-O</u>
IRC 4945(g) -- Grants to Individuals	<u>1980-N</u>
IRC 4946 -- Developments.....	<u>1999-P</u>
IRC 4946 -- Disqualified Person.....	<u>1995-O</u>
IRC 4946(d) -- Definition of Family Member.....	<u>1985-A</u>
IRC 4947 Trusts, Common Law and 501(c)(3).....	<u>2003-A</u>
IRC 4947 -- Filing Requirements.....	<u>1983-J</u>
IRC 4947 -- General Explanation of 4947 Trusts.....	<u>1983-J</u>
IRC 4947 -- General Explanation of 4947 Trusts.....	<u>1980-O</u>
IRC 4947(a)(1) -- NECTs and Form 5227.....	<u>1982-D</u>
IRC 4947(a)(1) -- Nonexempt Charitable Trusts	<u>1983-J</u>
IRC 4947(a)(1) -- Trusts.....	<u>2001-F</u>
IRC 4947(a)(2) -- Split Interest Trusts.....	<u>2001-F</u>
IRC 4947(a)(2) -- Split Interest Trusts.....	<u>1983-J</u>
IRC 4958 -- Health Care Update.....	<u>2001-D</u>
IRC 4958 -- Intermediate Sanctions.....	<u>2002-H</u>
IRC 4958 -- Intermediate Sanctions.....	<u>2000-B</u>
IRC 4958 -- Intermediate Sanctions Update.....	<u>2003-E</u>
IRC 4958 – Research Shortcuts	<u>2004-B</u>
IRC 4961 -- Abatement of Second Tier Taxes	<u>1992-F</u>
IRC 4962 -- Abatement of First-Tier Excise Taxes	<u>1992-F</u>
IRC 4976 -- Excise Tax on Disqualified Benefits	<u>1988-H</u>
IRC 6033 -- Filing Requirements for Church-Affiliated.....	<u>1987-G</u>
IRC 6103 -- Confidentiality & Disclosure of Returns.....	<u>1997-B</u>
IRC 6104 -- Determinations with 6110 and 6104 Issues	<u>1983-M</u>
IRC 6104(e) -- Proposed Regulations.....	<u>1999-L</u>
IRC 6110 -- Determinations with 6110 and 6104 Issues	<u>1983-M</u>
IRC 6110 -- Public Inspection of Written Determinations	<u>1983-M</u>

IRC 6110 -- Written Determinations Subject to.....	1984-O
IRC 6115 -- New Disclosure Rules.....	1995-J
IRC 6501 -- Statute of Limitations for EO Returns.....	1983-K
IRC 6501 -- Statute of Limitations for EO Returns.....	1982-D
IRC 6501 -- Statute of Limitations for EO Returns.....	1981-M
IRC 6700	1999-M
IRC 6701	1999-M
IRC 7428 -- Declaratory Judgment Developments	1987-G
IRC 7428 -- Declaratory Judgment Developments	1982-K
IRC 7602 -- Examination of Books and Witnesses.....	1997-F
IRC 7611 -- Limitation on Audit Procedures	1985-P
IRC 7611 -- Publication of Reg. 301.7611	1987-G
IRC 7611	1992-A
IRC 7701 -- General Discussion	1992-I
IRC 7701 -- Organizations and Other Entities	1992-I
IRC 7701(a) -- Definitions	1992-I
IRC 7701(a)(10) -- State.....	1992-I
IRC 7701(a)(18) -- International Organizations.....	1992-I
IRC 7701(a)(20) -- Employee	1992-I
IRC 7701(a)(26) -- Trade or Business	1992-I
IRC 7701(a)(40) -- Indian Tribal Government.....	1992-I
IRC 7701(a)(46) -- Collectively Bargained Agreement.....	1992-I
IRC 7701(k) -- Honoraria	1992-I
IRC 7805(b) -- Application in Adverse Status Letters.....	1982-M
IRC 7805(b) -- Discretionary Relief	1982-E
 Jeopardizing Investment, IRC 4944	1988-K
Jeopardy and Termination Assessments	1997-R
Jeopardy Assessment.....	1997-E
Joint Venture Arrangements – Health Care.....	2002-D
Joint Ventures – Health Care.....	2000-D
Joint Ventures and Partnerships	1988-C
Joint Ventures, Whole Hospital	1999-A
 <u>La Caissee Populaire Ste. Marie (St. Mary's Bank)</u>	1979-M
Labor Organizations	1996-N
Labor Organizations, Benefits Provided by.....	1987-M
Labor Organizations, Bid Supplement & Rebate Programs	1995-F
Lawyer Referral Services	1979-L
Lessening the Burdens of Government.....	1993-B

Lessening the Burdens of Government.....	1992-G
Lessening the Burdens of Government.....	1987-I
Lessening the Burdens of Government.....	1984-L
Life Insurance Company, IRC 501(c)(15)	1994-M
Life Insurance, IRC 501(c)(9)	1990-I
Limited Liability Companies as Exempt Organizations	2000-H
Limited Liability Companies as Exempt Organizations (Update).....	2001-B
Limited Partnership Issues	1996-B
Limited Partnerships, to Accomplish Charity	1986-K
Litigation by IRC 501(c)(3) Organizations	1984-D
Litigation, To Achieve Charitable Goals	1984-D
Lobbying	1979-B
Lobbying Activities of Electing Public Charities.....	1997-P
Lobbying Activities of Nonelecting Public Charities	1997-P
Lobbying and Non-501(c)(3) Tax-Exempt Organizations.....	1997-P
Lobbying and Political Campaign Activities - 501(c)(4), (5), & (6)	2003-L
Lobbying, Disallowance of IRC 162 Deduction	1995-B
Local Associations of Employees, IRC 501(c)(4).....	1984-M
Logos, Museum Retailing and UBIT	1979-U
Low-Income Housing as a Charitable Activity	1992-D
Low-Income Housing, Partnerships.....	1996-B
Low-Income Housing, Update	1994-J
<u>Malat v. Riddell Decision</u>	1994-H
Marketing of Goods by Educational Institutions.....	1980-Q
Marketing, Mailing Lists	1993-E
Marketing, <u>Sierra Club</u> Litigation	1993-E
Marketing, Whether it Constitutes a Trade or Business.....	1993-E
Marketing, Whether Related to Exempt Purposes.....	1993-E
Medicaid, HMOs	1999-D
Medical Office Buildings	1984-C
Medical Office Buildings	1981-A
Medical Residents Refund Claims	2002-A
Medicare and Hospital Tax Exemption	1993-H
Medicare and Medicaid Payments, re: PF Status	1982-A
Medicine, The Corporate Practice of	2000-F
Membership Dues, IRC 274(a)(3).....	1995-D
Membership Dues, Taxable as UBI	1995-G
Mergers (Virtual) Hospital Joint Operating Agreement.....	1997-J
Methodology Test	1997-H

Minister, Exemption from Self-Employment Taxes	1984-J
Museum Gift Shops and Use of Museum Facilities	1999-N
Museum Retailing and UBIT Issues	1979-U
Mutual Benefit Associations and HMOs	1981-G
<u>National Muffler Dealers Association Decision</u>	1979-L
News Release IR-90-107 (Instructions to Examiners)	1992-C
News Release IR-90-60 (Tax Exempt Bonds)	1992-C
Nonexempt Activities, Churches and Religious Organizations.....	1981-B
Nonexempt Charitable Trusts.....	1980-O
Nonexempt Charitable Trusts Under 4947(a)(1): Form 5227.....	1982-D
Nonexempt Charitable Trusts, IRC 4947	1983-J
Nonmember Income, Social Welfare & Fraternal Organizations.....	1990-H
Non-Profit to For-Profit Status.....	1986-J
Nontraditional Business Activities, Social Clubs.....	1992-E
Notification Under IRC 508	1980-L
Notification, Review of Issues Under IRC 508	1982-S
Notice 99-36.....	2000-R
OBRA '93, Substantiation and Disclosure Rules	1995-J
OBRA '93, Update	1995-D
Occupational Tax on Wagering.....	1999-E
Occupational Tax on Wagering.....	1997-E
Office of Director of Practice	1989-O
<u>Oklahoma Cattlemen's Association Decision</u>	1979-L
Organizational Test Under IRC 501(c)(3)	1985-C
Parking Lots and Restaurants, Museums and UBIT	1979-U
Partnership Agreement, Housing	2003-G
Partnerships	1993-D
Partnerships	1987-N
Partnerships -- UBIT Rules	2000-L
Partnerships and Joint Ventures	1988-C
Partnerships, Limited	1986-K
Partnerships, Low Income Housing	1996-B
Partnerships, Update	1995-A
Passive Income, IRC 512(b)(13) and 514	1980-R
Penalties, Revocation & Termination Under Chapter 42	1995-O
Performing Arts and Fine Arts, UBIT Issues	1982-P
Physician Incentive Compensation	2000-C

Physician-Hospital Organizations ("PHOs")	1996-P
<u>Plumstead Theatre Society Decision</u>	1982-P
Political Activities, Church	1984-A
Political Activities, IRC 501(c)(3)	1993-N
Political Campaign Prohibition, IRC 501(c)(3).....	1996-O
Political & Lobbying Activities - 501(c)(4), (5), and (6) Orgs	2003-L
Political Organizations and IRC 501(c)(4)	1995-M
Political Orgs, IRC 527	2002-I
Political Organizations, IRC 527	1993-N
Pooled Financings.....	2000-K
<u>Portland Golf Club Decision</u>	1992-E
Postal Regulations Relating to Nonprofit Orgs.	1993-E
Power of Attorney.....	1989-O
Power of Attorney, Disclosure Rules.....	1986-A
Prepaid Health Care Organizations Under 501(c)(3) or (4)	1992-L
Prepaid Health Plans.....	1980-F
Prepaid Legal Plans, IRC 120 and 501(c)(20).....	1979-N
Preservation, Historic and Environmental	1979-B
Privacy Act, Disclosure, and FOIA.....	2003-C
Private Benefit and Beauty Pageants	2002-B
Private Benefit and Inurement, IRC 501(c)(3)	1990-C
Private Benefit and Social Welfare Organizations	1981-G
Private Benefit vs. Community Benefit	1981-G
Private Benefit, Combatting Community Deterioration.....	1981-F
Private Benefit, Communal Organizations	1983-A
Private Benefit, General Partners	1993-D
Private Benefit, IRC 501(c)(3)	2001-H
Private Foundation and Public Charity Classification.....	2000-P
Private Foundation Classification -- Exceptions	1982-B
Private Foundation Issues, Fund-Raising	1982-L
Private Foundation or Public Charity Status Issues.....	2003-B
Private Foundations and IRC 508(e).....	1980-L
Private Foundations, Developments	1990-L
Private Foundations, Developments	1984-Q
Private Foundations, Grants to Foreign Charities.....	1983-O
Private Operating Foundations.....	1984-N
Private Schools	1981-C
Private Schools	1980-D
Private Schools, Update.....	2000-N
Private Schools, Update.....	1987-F

Private Schools, Update.....	1983-B
Private Schools, Update.....	1982-I
Private Schools, Update and <u>Allen v. Wright</u>	1985-B
Private Schools, Update and <u>Impact of Bob Jones University</u>	1984-B
Professional Scientific Organizations	1979-L
Professional Sports League	1979-L
Professional Standards Review Organizations (PSRO)	1982-A
Professional Standards Review Organizations (PSRO)	1981-A
Professional Standards Review Organizations (PSRO)	1980-F
Profit-Sharing Plans, Health Care Organizations	1987-C
Program-Related Investments, IRC 4944	1988-K
Promotion of Arts, <u>Goldsboro</u> and <u>Plumstead</u> Cases	1982-P
Promotion of Health -- Health Clubs	2000-A
Property, Intellectual.....	1999-B
Public Charity Classification and PF Issues	2000-P
Public Charity or Private Foundation Status Issues.....	2003-B
Public Disclosure Requirements for Private Foundations.....	1985-A
Public Interest Law Firms	1984-D
Public Law 93-383	1992-D
Public Law 94-568.....	1984-G
Public Law 94-568.....	1982-C
Public Law 94-568.....	1980-G
Public Law 96-601	1982-C
Public Policy Considerations and Illegality	1994-L
Public Recreational Facilities -- Health Clubs.....	2000-A
Publicity and Disclosure of Form 990	1997-B
Publicly Supported & Supporting Organizations	1993-J
Publishing, Commercial	1988-E
 Qualified Subsidiaries Under IRC 501(c)(25)(E).....	1995-C
 Racially Restricted Scholarship Trusts	1982-N
Real Estate, Sale of	1997-O
Reasonable Compensation	1993-I
Reciprocal Income of Social Clubs.....	1985-D
Recreation Clubs.....	2002-D
Recreation Clubs.....	2000-A
Recreation Clubs.....	1985-L
Reg. 1.337(d)-4 and Exempt Organizations	2000-U
Reg. 1.501(c)(9).....	1983-E

Reg. 1.512(b)-1(c)(5).....	1989-B
Reg. 31.3121(d)-1(c)(2).....	1992-M
Reg. 301.6110-3.....	1983-M
Reg. 301.7611	1987-G
Reg. 301.7701-2(a)(2)	1992-I
Reg. 1.9100-1.....	1982-E
Reg. 1.9100-1.....	1988-B
Reg. 1.9100-1.....	1982-E
Reg. 301.9100-1.....	1994-F
Religious and Apostolic Organizations, IRC 501(d).....	1983-A
Religious Orders, Uncompensated Labor	1987-G
Religious Organizations and Churches, Update	1981-B
Rental Housing, Elderly	1979-H
Rents from Real Property, Rendering Services	1989-B
Reporting Compensation, Form 990	1996-I
Reporting Requirements, Large Gifts of Property.....	1985-A
Representation of Taxpayers Before the Service.....	1986-A
Representative Payee Organizations (RPOs) for SSA	1997-S
Reproductions and Adaptations, Museum Retailing.....	1979-U
Research Materials (Tax)	1987-H
Restaurants and Parking Lots, Museums and UBIT	1979-U
Retroactive Exemption Under IRC 508(c)(1)(B).....	1982-S
Returns, Incomplete	1984-I
Rev. Proc. 68-16	1993-L
Rev. Proc. 76-47	1980-N
Rev. Proc. 77-38	1979-O
Rev. Proc. 86-43	1988-E
Rev. Rul. 54-44	1979-L
Rev. Rul. 55-319	1984-L
Rev. Rul. 64-182.....	1983-F
Rev. Rul. 65-14	1979-L
Rev. Rul. 66-179	1981-G
Rev. Rul. 67-4	1979-U
Rev. Rul. 67-246	1989-M
Rev. Rul. 67-292	1979-B
Rev. Rul. 67-327	1979-T
Rev. Rul. 67-327	1996-J
Rev. Rul. 68-26	1983-F
Rev. Rul. 68-374	1979-U
Rev. Rul. 68-581	1980-Q

Rev. Rul. 69-269.....	<u>1979-U</u>
Rev. Rul. 69-400.....	<u>1979-T</u>
Rev. Rul. 69-463.....	<u>1981-A</u>
Rev. Rul. 69-464.....	<u>1981-A</u>
Rev. Rul. 69-528.....	<u>1983-F</u>
Rev. Rul. 70-129.....	<u>1980-Q</u>
Rev. Rul. 70-534.....	<u>1979-T</u>
Rev. Rul. 70-534.....	<u>1996-J</u>
Rev. Rul. 71-581.....	<u>1983-F</u>
Rev. Rul. 72-102.....	<u>1981-G</u>
Rev. Rul. 72-124.....	<u>1979-H</u>
Rev. Rul. 72-124.....	<u>1992-D</u>
Rev. Rul. 72-168.....	<u>1980-N</u>
Rev. Rul. 72-431.....	<u>1980-Q</u>
Rev. Rul. 72-560.....	<u>1979-B</u>
Rev. Rul. 73-104.....	<u>1979-U</u>
Rev. Rul. 73-105.....	<u>1979-U</u>
Rev. Rul. 73-164.....	<u>1983-F</u>
Rev. Rul. 74-86.....	<u>1980-N</u>
Rev. Rul. 74-99.....	<u>1981-G</u>
Rev. Rul. 74-292.....	<u>1979-T</u>
Rev. Rul. 74-399.....	<u>1979-U</u>
Rev. Rul. 74-450.....	<u>1984-P</u>
Rev. Rul. 74-614.....	<u>1983-F</u>
Rev. Rul. 75-25.....	<u>1983-H</u>
Rev. Rul. 75-199.....	<u>1981-G</u>
Rev. Rul. 75-207.....	<u>1979-B</u>
Rev. Rul. 75-384.....	<u>1979-B</u>
Rev. Rul. 75-470.....	<u>1979-B</u>
Rev. Rul. 75-511.....	<u>1984-P</u>
Rev. Rul. 76-33.....	<u>1985-L</u>
Rev. Rul. 76-37.....	<u>1980-Q</u>
Rev. Rul. 76-147.....	<u>1979-B</u>
Rev. Rul. 76-204.....	<u>1979-B</u>
Rev. Rul. 76-340.....	<u>1980-N</u>
Rev. Rul. 76-402.....	<u>1980-Q</u>
Rev. Rul. 77-7.....	<u>1984-P</u>
Rev. Rul. 77-47.....	<u>1979-B</u>
Rev. Rul. 77-366.....	<u>1979-T</u>
Rev. Rul. 77-366.....	<u>1996-J</u>

Rev. Rul. 77-367	1979-B
Rev. Rul. 77-380	1980-N
Rev. Rul. 77-430	1979-T
Rev. Rul. 78-43	1979-T
Rev. Rul. 78-98	1980-Q
Rev. Rul. 78-148	1984-P
Rev. Rul. 78-384	1979-B
Rev. Rul. 79-17	1979-H
Rev. Rul. 79-18	1979-H
Rev. Rul. 79-19	1979-H
Rev. Rul. 79-19	1992-D
Rev. Rul. 79-360	1985-L
Rev. Rul. 79-361	1985-L
Rev. Rul. 80-63	1981-G
Rev. Rul. 80-63	1982-R
Rev. Rul. 81-111	1983-H
Rev. Rul. 84-140	1985-E
Rev. Rul. 85-1	1987-I
Rev. Rul. 85-2	1987-I
Revocation, IRC 501(c)(3) Organizations	1988-M
Revoked Tax-Exempt Organizations, Taxation of	1990-B
Royalties and Exploitation	1979-V
Royalties, UBIT	1989-D
Royalties, UBIT Update	2002-F
Royalties, UBIT Update	1999-N
Royalty Income, UBIT	1994-I
Royalty Issues	1997-O
 Safe Harbor from Requirement of Disclosure Rules	1997-G
Safe Harbor Guideline for Low-Income Housing	1994-J
Sale of Real Estate	1997-O
Sales of Assets, Social Clubs	1989-E
Scholarships & Beauty Pageants	2002-B
Scholarship Grants to Individuals	1980-N
Scholarship Grants, Developments	1981-N
Scholarship Grants, Validity of Racial Restrictions	1982-N
School Classification, IRC 501(k)	1989-H
Scientific Organizations, Professional	1979-L
Scrip Programs	2000-T
Self-Dealing	1996-G

<u>Self-Dealing, Developments</u>	<u>1981-N</u>
<u>Self-Dealing, IRC 4941</u>	<u>1996-G</u>
<u>Self-Dealing, IRC 4941</u>	<u>1995-O</u>
<u>Self-Dealing, IRC 4941</u>	<u>1985-Q</u>
<u>Set-Asides, IRC 4942(g)(2)</u>	<u>1984-P</u>
<u>Set-Asides, IRC 501(c)(7) Social Clubs</u>	<u>1989-E</u>
<u>Severance Pay Plans, Government & Tax-Exempt Employers</u>	<u>1996-H</u>
<u>Severance Pay, IRC 501(c)(9).....</u>	<u>1990-I</u>
<u>Share Crop Income, UBI Treatment</u>	<u>1986-B</u>
<u>Shared Services, Health Care Organizations</u>	<u>1982-A</u>
<u>Shared Services, Hospitals</u>	<u>1981-A</u>
<u>Shared Services, Hospitals</u>	<u>1980-F</u>
<u>Sierra Club</u>	<u>1997-O</u>
<u>Sierra Club Decision.....</u>	<u>1994-I</u>
<u>Social Clubs, Conduct of an Unrelated Business</u>	<u>1980-G</u>
<u>Social Clubs, Discrimination.....</u>	<u>1980-G</u>
<u>Social Clubs, Dividends Received Deduction</u>	<u>1980-G</u>
<u>Social Clubs, IRC 501(c)(7).....</u>	<u>1996-C</u>
<u>Social Clubs, IRC 501(c)(7).....</u>	<u>1994-G</u>
<u>Social Clubs, IRC 501(c)(7).....</u>	<u>1989-C</u>
<u>Social Clubs, IRC 501(c)(7).....</u>	<u>1985-D</u>
<u>Social Clubs, IRC 501(c)(7).....</u>	<u>1982-C</u>
<u>Social Clubs, IRC 501(c)(7).....</u>	<u>1980-G</u>
<u>Social Clubs, IRC 501(c)(7) Developments</u>	<u>1984-G</u>
<u>Social Clubs, Nonmember Income</u>	<u>1990-H</u>
<u>Social Clubs, Sales of Assets and Other Issues</u>	<u>1992-E</u>
<u>Social Clubs, Unrelated Business Taxable Income</u>	<u>2002-F</u>
<u>Social Clubs, Unrelated Business Taxable Income</u>	<u>1994-G</u>
<u>Social Clubs, Unrelated Business Taxable Income</u>	<u>1990-F</u>
<u>Social Clubs, Unrelated Business Taxable Income</u>	<u>1988-F</u>
<u>Social Security Admin. Representative Payee Org</u>	<u>1997-S</u>
<u>Social Welfare Organizations, Nonmember Income</u>	<u>1990-H</u>
<u>Social Welfare: What Does It Mean?</u>	<u>1981-G</u>
<u>South End Italian Club Decision.....</u>	<u>1990-M</u>
<u>Split Interest Trusts, IRC 4947(a)(2)</u>	<u>1983-J</u>
<u>Sponsoring Organizations for USDA Food Program.....</u>	<u>1995-E</u>
<u>Sports and UBIT</u>	<u>1980-E</u>
<u>Sports Leagues, Professional.....</u>	<u>1979-L</u>
<u>Sports Organizations, Current Issues</u>	<u>1993-C</u>
<u>St. Mary's Bank -- (La Caisse Populaire Ste. Marie)</u>	<u>1979-M</u>

State Charitable Solicitation Statutes	<u>2001-I</u>
State Chartered Credit Unions, IRC 501(c)(14)(A).....	<u>1979-M</u>
State Institutions, Instrumentalities	<u>1997-A</u>
State Institutions, Instrumentalities	<u>1996-F</u>
Statute of Limitations, Chapter 42 Tax.....	<u>1984-R</u>
Statute of Limitations, EO Returns	<u>1983-K</u>
Statute of Limitations, EO Returns	<u>1982-D</u>
Statute of Limitations, EO Returns	<u>1981-M</u>
Substantial Contributor, When Person Ceases to Be.....	<u>1985-A</u>
Substantially Below Cost, IRC 501(c)(3)	<u>1986-H</u>
Substantiation of Charitable Contributions.....	<u>1997-G</u>
Substantiation Rules Under IRC 170(f)(8)	<u>1995-J</u>
<u>Suffolk County Decision</u>	<u>1984-H</u>
Suitability Test, IRC 4942(g)(2)	<u>1984-P</u>
Summons and Enforcement	<u>1993-G</u>
Summons, Church Inquiries and Examinations	<u>1993-G</u>
Supporting & Publicly Supported Organizations	<u>1993-J</u>
Supporting Organizations – IRC 509(a)(3)	<u>2001-G</u>
<u>Synanon Decision</u>	<u>1990-B</u>
 Tax Exempt Advance Refunding Bonds -- Some Basics.....	<u>1997-L</u>
Tax Exempt Bonds	<u>1993-M</u>
Tax Exempt Bonds	<u>1992-C</u>
Tax Exempt Bonds, Abusive Transactions.....	<u>1999-H</u>
Tax Exempt Bonds, Arbitrage Restrictions	<u>1996-L</u>
Tax Research Materials	<u>1987-H</u>
Taxable Subsidiary, Activities Jeopardize Exemption.....	<u>1986-E</u>
Taxable Expenditures, IRC 4945	<u>1995-O</u>
Taxable Wagers	<u>1997-E</u>
Tax-Exempt Bonds	<u>2000-Q</u>
Tax-Exempt Bonds	<u>1994-P</u>
Tax-Exempt Bonds, Arbitrage Allocation/Accounting Regs.	<u>1999-G</u>
Tax-Exempt Bonds, Current Topics	<u>1995-N</u>
Tax-Exempt Bonds, Understanding Bond Documents	<u>1996-K</u>
Tax-Sheltered Annuity Arrangements Under 403(b).....	<u>1995-I</u>
Technical Advice Guidelines for IRC 4958	<u>2000-B</u>
Telephone Company & Electric Cooperatives, 501(c)(12).....	<u>1980-I</u>
Termination of PF Status, IRC 507(b)(1)(B).....	<u>1982-J</u>
Title Holding Companies – IRC 501(c)(2) and 501(c)(25).....	<u>2001-A</u>
Title Holding Companies, UBI Allowed	<u>1995-D</u>

Title-Holding Corporations, IRC 501(c)(2).....	1986-C
Title-Holding Organizations, IRC 501(c)(2) and 501(c)(25).....	1989-F
Trade Associations & Business Leagues	1979-L
Trade Show and Convention Activities, 501(c)(5) & (6).....	1982-Q
Trade Shows, IRC 513(d).....	1984-H
Trade Shows, vs. Annual Fund Raisers	1984-H
Transferee Liability	1997-Q
Travel Tours.....	2002-F
Travel Tours.....	1979-T
Travel Tours, Marketing Through the Mail.....	1993-E
Travel Tours, Update on UBIT	1999-N
Travel Tours, Update on UBIT	1996-J
Treaties, Canada and Other Countries	1992-K
Trinket Rule, Museum Retailing and UBIT	1979-U
Trust Primer	2001-F
Trusts, Black Lung.....	1979-J
Trusts, Common Law and 501(c)(3) and 4947.....	2003-A
Trusts, Filing Requirements	2001-F
Trusts, Split Interest.....	1983-J
Trusts, Split Interest.....	1980-O
Trusts, Subject to IRC 4947	1983-J
Trusts, Subject to IRC 4947	1980-O
<u>Twin Oaks Community, Inc. v. Commissioner Decision</u>	1987-G
 UBIT, IRC 501(c)(19)	1999-J
UBIT, Allocations.....	1992-B
UBIT, Developments.....	2002-F
UBIT, Developments.....	1999-N
UBIT, Developments.....	1997-O
UBIT, Developments.....	1990-F
UBIT, Developments.....	1988-F
UBIT, Developments.....	1987-B
UBIT, Developments.....	1981-O
UBIT, Developments.....	1980-P
UBIT, Domestic Organizations with Foreign Subs.....	1992-K
UBIT, Exceptions Regarding Fund-Raising.....	1982-L
UBIT, Foreign Organizations.....	1992-K
UBIT, Fund-raising.....	1986-G
UBIT, Health Clubs	2000-A
UBIT, Housing.....	1992-D

UBIT, Insurance Activities.....	1981-P
UBIT, IRC 501(c)(12) Electric & Telephone Co-ops	1980-I
UBIT, IRC 501(c)(2) and 501(c)(25) Organizations.....	1989-F
UBIT, IRC 512(c)(2) Repealed Under OBRA '93	1995-D
UBIT, IRC 501(c)(19)	1986-P
UBIT, Limited Member Dues Taxable.....	1995-G
UBIT, Marketing of Goods by Educational Institutions	1980-Q
UBIT, Museum Retailing	1979-U
UBIT, Option Premiums & Loan Commitment Fees	1995-D
UBIT, Partnerships	1987-N
UBIT, Promotion of Fine Arts	1982-P
UBIT, Published Guidelines.....	1992-B
UBIT, Regulations and Statutory Framework.....	1994-O
UBIT, Relaxed Requirements Under IRC 514(c)(9).....	1995-D
UBIT, Resolution Trust Corp. Foreclosure Property	1995-D
UBIT, Royalties and Exploitation Income	1979-V
UBIT, Royalty Income and Mailing Lists	1994-I
UBIT, Sale of Land by Social Club	1994-H
UBIT, Social Clubs.....	1980-G
UBIT, Special Rules for Partnerships	2000-L
UBIT, Taxable Subsidiaries	1994-H
UBIT, Taxation of Passive Income	1980-R
UBIT, Title Holding Companies Allowed to Have.....	1995-D
UBIT, Travel Tours	1996-J
UBIT, Travel Tours	1979-T
UBIT, VEBAs.....	1992-J
UBIT, VEBAs.....	1989-N
Unusual Grants	1984-Q
USDA Child and Adult Care Food Program (CACFP)	1995-E
Valuation of Medical Practices	1996-Q
VEBAs	1999-F
VEBAs, Benefits Discussed by Type	1984-F
VEBAs, Cafeteria Plans Under IRC 125	1995-H
VEBAs, Exceptions to IRC 419 and IRC 512(a)(3)(E)	1992-J
VEBAs, Final Regulations	1982-O
VEBAs, Funding Problems	1986-M
VEBAs, Funding Problems	1984-F
VEBAs, Geographic Locale Requirement.....	1995-H
VEBAs, IRC 501(c)(9).....	1996-N
VEBAs, IRC 501(c)(9).....	1988-H

VEBAs, IRC 501(c)(9)	<u>1984-F</u>
VEBAs, IRC 501(c)(9)	<u>1981-I</u>
VEBAs, IRC 501(c)(9) Update	<u>1986-M</u>
VEBAs, Nondiscrimination Rules	<u>1995-H</u>
VEBAs, Nondiscrimination Rules and UBI	<u>1989-N</u>
VEBAs, Update	<u>1990-I</u>
Veterans' Organizations	<u>1999-J</u>
Veterans' Organizations	<u>1986-P</u>
Veterans' Organizations, Nonmember Income	<u>1990-H</u>
Virtual Mergers Hospital Joint Operating Agreement	<u>1997-J</u>
Voluntary Relinquishing of Tax Exempt Status	<u>1985-K</u>
Volunteer Firefighter Relief Organizations	<u>2000-G</u>
Volunteer Firefighter Relief Organizations	<u>1996-N</u>
Wagers, Taxable	<u>1997-E</u>
Withdrawal of Exemption Applications	<u>1980-L</u>
World Wide Web -- Advertising, Fundraising & Merchandising	<u>2000-I</u>